

Abatements

Abatement applications for tax year 2012 must be filed with the Assessing Department no later than March 1, 2013.

Please Note: This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.

DEADLINES:

- **March 1, 2013** – Taxpayer must file an abatement application with the municipality by March 1 following the notice of tax
- **July 1, 2013** – Municipality has until July 1 following the notice of tax to grant or deny the abatement application
- Taxpayer may **file an appeal** either at the Board of Tax and Land Appeal – BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:
 - **NO EARLIER THAN**
 - **After** receiving the municipality’s decision on the abatement application; OR
 - **July 1** following the notice of tax if the municipality has not responded to the abatement application; AND
 - **NO LATER THAN**
 - **September 1** following the notice of tax

The taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- What the property was worth (market value) on the assessment date; AND
- The property’s “equalized assessment” exceeded the property’s market value.